

HARDY MYERS, OSB #64077
Attorney General of the State of Oregon
DANIEL H. ROSENHOUSE, OSB #77327
Dan.Rosenhouse@doj.state.or.us
Assistant Attorney General
Oregon Department of Justice
1515 SW Fifth Ave, Suite 410
Portland, OR 97201-5451
Telephone: (971) 673-1880
Facsimile: (971) 673-2196
Attorneys for State of Oregon

UNITED STATES DISTRICT COURT
DISTRICT OF OREGON

FLOYD W. BEAM and ELAINE M. BEAM,
Plaintiffs and Counterdefendants,

v.

UNITED STATES GOVERNMENT, aka
UNITED STATES OF AMERICA, a Federal
Corporation; INTERNAL REVENUE
SERVICE OVERSIGHT BOARD, aka the
INTERNAL REVENUE SERVICE;
DEPARTMENT OF THE TREASURY, aka
UNITED STATES TREASURY; and the
SOCIAL SECURITY ADMINISTRATION,

Defendants, Counterclaimants and Third-Party
Plaintiffs,

v.

ERIC BEAM; STATE OF OREGON; and
FLOYD W. BEAM and ELAINE M. BEAM
as TRUSTEES OF SUNBEAM
INVESTMENT COMPANY,

Third-Party Defendants.

Civil No. 07-6035-TC

RESPONSE OF THIRD-PARTY
DEFENDANT STATE OF OREGON,
DEPARTMENT OF REVENUE TO MOTION
FOR MORE PRECISE LISTING

Plaintiffs and Counter defendants Floyd W. Beam and Elaine M. Beam filed a MOTION FOR MORE PRECISE LISTING OF AMOUNTS BEING SOUGHT and a MOTION FOR EXTENSION OF TIME AFTER PLAINTIFF COUNTER DEFENDANT RECEIVES RESPONSES [Document # 37]. The Court granted the motion for extension of time. The Court did not respond to the motion for more precise listing. In an attempt to move this matter forward, Third-Party Defendant attempts here to respond to the concerns raised by the motion for a more precise listing.

In its Answer, the State of Oregon set forth its claims of liens, based on taxes owed, in a chart, reproduced immediately below.

Assessment Date	Tax Year(s)	Accrued Balance Due	Daily Interest Accruing after July 9, 2007	Warrant #	County of Filing/Recording Date/Recorder Number
08/20/2001	1992	\$3,597.91	\$0.32	23314070	Lane / 08/24/01 / 2001-055422
08/20/2001	1991	\$7,564.97	\$0.71	23314071	Lane / 08/24/01 / 2001-055421
08/20/2001	1990	\$3,082.36	\$0.28	23314072	Lane / 08/24/01 / 2001-055420
08/20/2001	1989	\$2,424.28	\$0.21	23314073	Lane / 08/24/01 / 2001-055419
08/20/2001	1988	\$1,678.48	\$0.26	23314074	Lane / 08/24/01 / 2001-055418
08/20/2001	1992	\$3,597.91	\$0.32	45601430	Deschutes / 07/23/07 / 2007-40247
08/20/2001	1988-1991	\$14,750.09	\$1.46	45601422	Deschutes / 07/23/07 / 2007-40248

The Plaintiffs rightly suggest that there is duplication in the amounts set forth in the above chart. In fact, the amounts set forth in the final two lines of the chart—referring to liens filed in Deschutes County—are the same amounts set forth in the first five lines of the chart: the sum of the amounts claimed through the five liens filed in Lane County equals the sum of the amounts claimed through the two liens filed in Deschutes County. And they both represent the same taxes owed for the same years: a total of \$18,348 plus interest.

1. Third-party Defendant State of Oregon hopes the above is sufficient explanation for the plaintiffs, so that it addresses their questions and desire for a more precise listing of the amounts being sought by the State of Oregon. The State of Oregon, of course, does not assert any right to double-recovery. It does wish to assert, however, that liens for the full amount of the taxes are properly documented and recorded in both Lane and Deschutes counties.

DATED on September 24, 2007.

HARDY MYERS
Attorney General

/s/ Daniel H. Rosenhouse
DANIEL H. ROSENHOUSE, OSB #77327
Trial Attorney
Oregon Department of Justice
1515 SW Fifth Ave., Suite 410
Portland, OR 97201
Telephone: (971) 673-1880
Fax: (971) 673-2196
Email: dan.rosenhouse@doj.state.or.us
Attorney for Third-Party Defendant State of Oregon
Department of Revenue

CERTIFICATE OF SERVICE BY MAIL

I certify that on September 24, 2007, I served the foregoing Response of Third-Party Defendant State of Oregon, Department of Revenue to Motion for More Precise Listing upon the parties hereto by mailing, regular mail, postage prepaid, a true, exact and full copy thereof to:

Kari D. Larson
Trial Attorney, Tax Division
U.S. Department of Justice
Ben Franklin Station
P.O. Box 683
Washington, D.C. 20044

Floyd W. Beam
Elaine M. Beam
340 Q Street
Springfield, OR 97477

Eric Beam
340 Q Street
Springfield, OR 97477

Sunbeam Investment Company
c/o Floyd W. Beam & Elaine M. Beam, Trustees
340 Q Street
Springfield, OR 97477

/s/ Daniel H. Rosenhouse
DANIEL H. ROSENHOUSE
OSB# 773275
(971) 673-1880
Attorney for Third-Party Defendant
State of Oregon